

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 1350 – HB 1354

March 24, 2015

SUMMARY OF ORIGINAL BILL: Authorizes each county, by resolution of its legislative body passing with 2/3 majority vote, to levy a privilege tax on all civil and criminal cases brought in general session courts, juvenile courts, and municipal courts in the county. All revenue generated by the tax shall be used exclusively to support substance abuse prevention coalitions. The revenue shall be distributed monthly to the coalitions.

If a county does not have any coalitions, then the revenue shall be distributed to the Prevention Alliance of Tennessee to establish a substance abuse prevention coalition in the county that supplied the funds.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

SUMMARY OF AMENDMENT (004623): Caps the privilege tax that may be assessed at \$25.00.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

Assumptions for the bill as amended:

- Any county may elect to levy the privilege tax. Any increase in local revenue will not only be permissive, but will also be offset by an increase in local expenditures to the coalitions.
- Regardless of how many counties elect to levy this tax or of how much they collect, the net impact on local governments will be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

SB 1350 – HB 1354

/trm